

## Executive summary

Governments in the developing world are striving more than ever to mobilise greater tax revenues. In light of the global recession and shrinking development funds, a country's own resources are needed in order to achieve sustainable development, relieve poverty, reduce inequalities, deliver public services and build the infrastructure for inclusive growth.

One promising way to support domestic resource mobilisation is to foster an overall culture of tax compliance that is based on rights and responsibilities, and in which citizens see paying taxes as an integral part of their relationship with the government. Across the globe, governments and tax administrations are thus developing innovative taxpayer education programmes to inform and engage both current and future taxpayers.

Preparing the next generation by creating tax-literate schoolchildren and university students is an important objective of taxpayer education programmes. This can begin with schoolchildren of primary and secondary level, which are at a key moment in their socialisation and tax awareness process. Ensuring the continuity of taxpayer education until university level also provides important opportunities to educate young adults in tax matters as part of their transition to the job market.

Taxpayer education is not only a strategy for collecting more revenue, nor is it exclusively focused on explaining why taxes should be paid. Rather, it attempts to strengthen attitudes of commitment to the common good by emphasising the social value of tax and its link to public expenditure. It highlights how public money is spent and emphasises the detrimental effects of tax fraud and corruption for a country and its citizens. Tax compliance is thereby connected to citizenship and collective responsibility.

This objective requires taxpayer education programmes to focus on a variety of educational themes. These include raising public awareness of new tax laws and methods of filing, answering public inquiries, making life easier for taxpayers or explaining the downsides of the informal sector where taxes may not be paid.

While the 28 country cases in this book suggest the optimal mode of delivering taxpayer education programmes is still an open question, new information and communication technologies offer a wide array of approaches to reach the target audiences and optimise limited resources through their multiplier effect. With theatre, video games, television shows and interactive play spaces, taxpayer education can also be a truly entertaining experience. Other opportunities include focusing on celebrating annual tax days or organising festivals around taxes. Peer learning and exchange of knowledge through regional tax organisations play an important role in distilling and promoting good practices.

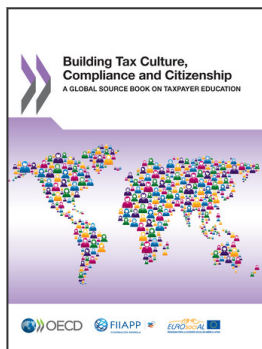
Taken together, the country cases show that successful taxpayer education programmes rest on partnerships, backed by high-level political commitment. Sound partnerships, be they domestic, regional or international, can ensure sustainability and support long-term cultural change. For programmes targeting schoolchildren or university

students, it is crucial to build solid alliances with the country's education sector, usually the Ministry of Education. Other key partners include business and civil society, as well as well-known public figures, such as singers, actors or sport stars, which can also play an active role for taxpayer education initiatives.

Measuring the impact of taxpayer education programmes is still a fairly new process, especially in Latin America and Africa, requiring further work and research on the impact of taxpayer education on improved tax compliance and strengthening the relationship between citizens and governments. Through peer learning our knowledge base could be expanded to issues such as ways to reach out to the informal sector, making optimal use of new technologies, the role of business and civil society, and the process of behavioural change that spans generations.

Development co-operation could play a more prominent role in supporting tax administrations and governments overcoming the main constraints to conducting their taxpayer education programmes. These constraints are related to the limited availability of time, finance and human resources. Evaluating, measuring and determining the causality of any change in taxpayer behaviour is challenging in itself, making it even more difficult to set as a political priority or strategic goal. For these reasons, development co-operation should focus on incorporating initiatives on taxpayer education in donor-funded tax or public financial management programmes.

Examples of promising development co-operation in this area include the work of the European Union through the EUROsociAL programme in El Salvador and Costa Rica, support provided by the German Development Co-operation (GIZ) agency in several countries (e.g. in Zambia) as well as bilateral initiatives such as USAID and TradeMark East Africa in Burundi, Denmark's DANIDA in Bhutan and the United Nations Development Programme (UNDP) in Lebanon.



**From:**  
**Building Tax Culture, Compliance and Citizenship**  
A Global Source Book on Taxpayer Education

**Access the complete publication at:**  
<https://doi.org/10.1787/9789264205154-en>

**Please cite this chapter as:**

OECD/The International and Ibero-American Foundation for Administration and Public Policies (2015), “Executive summary”, in *Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264205154-2-en>

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